**THE HON'BLE SRI JUSTICE BILAL NAZKI**

**AND**

**THE HON'BLE SRI JUSTICE G.CHANDRAIAH**

**WRIT PETITION NO.28029 OF 2005**

Date: 13-03-2006

Between:

Sideswari Peetham Courtallum …Petitioner

And

Guntur Municipality …Respondent

**THE HON'BLE SRI JUSTICE BILAL NAZKI**

**AND**

**THE HON'BLE SRI JUSTICE G.CHANDRAIAH**

**WRIT PETITION NO.28029 OF 2005**

**O R D E R (Per the Hon'ble Sri Bilal Nazki, J):**

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Heard learned counsel for the parties.

The grievance of the petitioner is that a distraint notice has been issued for recovery of tax pertaining to the years 1981 to 2006, which could not have been done because admittedly some of the arrears claimed are time barred.

Counter has been filed. The respondent has not disputed the factual position and has also accepted that the matter is covered by a Division Bench judgment of this Court in ***V.K.Roy v. Commissioner of Municipal Corporation of Hyderabad,*** wherein it was held that arrears of more than three years could not be recovered by issuing a distraint notice and the only remedy available to the respondents for recovering those arrears was by instituting suits in terms of Section 278 of the Hyderabad Municipal Corporations Act, 1955.

In this view of the matter, following the same judgment, we allow this writ petition holding that arrears for the years 1981 to 2000 could not be recovered by way of a distraint notice. Learned counsel for the petitioner submits that for the years from 2001 onwards, the tax has already been paid. No order as to costs.

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(Bilal Nazki, J)

13th March, 2006

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(G.Chandraiah, J)

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